

OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL, DEVANAHALLI

Form of notice under Section 97 of Karnataka Municipal Act 1964.

Notice hereby given for the information of the persons likely to be affected hereby that the Municipal council, Devanahalli has resolved at its meeting held on 13th December 1973 to levy of tax on advertisement at the rate sanctioned by the Government order No. HMA. 56. TCT. 73, dated 15th October 1973.

The sanctioned rates of the above tax will be levied with effect from 15th April 1974. The Government order No. MHA. 56. TCT. 73 Dated 15th October 1973 and its annexure is given hereunder.

T. RANGAPPA
Chief Officer,
T.M.C. Devanahalli.

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

Subject.—Town Municipal Council, Devanahalli—Levy of Tax on Advertisement—under Schedule VII of the Mysore Municipalities Act 1964—sanctions.

Order No. HMA. 56 TCT 73 Dated, Bangalore, the 15th October 1973.

Read :—Letter No. MUN. (6) CR. 1c1/73-74, dated 20th August 1973 from the Divisional Commissioner, Bangalore Division, Bangalore.

Preamble.

It has been reported by the Divisional Commissioner, Bangalore Division, Bangalore that the Town Municipal Council Devanahalli at its meeting held on 28th November 1972 have resolved to levy tax on Advertisements as per the provisions of Section 94 of the Mysore Municipalities Act, 1964. The notice of resolution has been published according to the rule 3 of the Mysore Municipalities taxation rules, 1965 inviting objections from the inhabitants of the town. No objection petitions have been received in this behalf. The Town Municipal Council has therefore finally resolved on 12th June 1973 to send the proposal to Government for sanction.

The Deputy Commissioner, Bangalore and the Divisional Commissioner, Bangalore Division, Bangalore have recommended the proposal of the Town Municipal Council, Devanahalli.

ORDER

In the circumstances, sanction is accorded under section 96 of the Mysore Municipalities Act, 1964 to the proposal of the Town Municipal Council, Devanahalli for the levy of tax on Advertisement at the rates specified in the Annexure appended to this order.

By Order and in the name of the Governor of Mysore

S. RAMACHANDRACHARI,
I/c. Under. Secy to Govt., H.M.A. Dept.

ANNEXURE TO GOVERNMENT ORDER NO. HMA. 56 TCT 73, dated Bangalore 15th October 1973.

1. Name of Tax :—

A tax on advertisements (other than advertisement published in news papers) erected, exhibited fixed or retained upon or over any land, building, wall, hoarding, frame, poster or structure or upon or in any vehicle or displayed to public view in any manner whatsoever visible in public street or public place (including any advertisement exhibited by means of Cinematographs).

2. Class of persons or property liable :—

As specified in schedule VII of the Mysore Municipalities Act 1964 as noted hereunder :—

Exception :—

- i) Relates to public meeting or to an Election to parliament or to state legislature or the Municipal Council or to candidature in respect of such an election or.
- ii) is exhibited within the window of any building if the advertisement relates to the trade profession or business carried on in that building or.
- iii) relates to the trade, profession or business carried on within the land or building upon or over which such advertisement is exhibited or to any sale or letting of such land or building or any effects therein or to any sale entertainment or meeting to be held on or upon or in the name of.
- iv) relates to the name of the land or building upon or over which advertisement is exhibited or to the name of the owner or occupier of such land or building or.
- v) relates to the business of a Railway Administration and is exhibited within any Railway station or upon any wall or other property of Railway Administration.
- vi) relates to any activity of the State Government.

4. The amount or rate of Assessment of each such Tax :

As specified in schedule VII of the Mysore Municipalities Act 1964 as noted hereunder :—

SCHEDULE VII (SECTION No. 94)

Tax on Advertisement

Classes of persons or property liable Amount of rate of Assessment of each such Tax.

I. No.	Particulars	Maximum amount of tax per annum
1	2	3
		Rs.
1	Non-illuminated advertisement on land building wall boardings frame posts structure etc.,	
	(a) For a space upto 1 Sq. meter	10
	(b) For a space of 1 Sq. Meter and upto 2.5 Sq. Meter	16
	(c) For every additional 2.5 Sq. Meter or less	16
2	Non-illuminated advertisement carried on vehicles draw in by bullocks horses or other animals human beings cycles or any other devices carried on any vehicle.	
	(a) for a space up to 5 Sq. Metre	60
	(b) for every addl. 4 Sq. Meter or less	60
3	Illuminated advertisement boards carried on vehicles.	
	(a) For a space up to 5 Sq. meter	75
	(b) for every additional 1 Sq. meter or less	15
4	Non-illuminated advertisement boards, carried by sandwich boardmen.	
	(a) for each Board not exceeding 1 Sq. meter	15
	(b) For each Board exceeding 1 Sq. meter and up to 2.5 Sq. meter	30
	(c) for each Additional 1 Sq. meter in area or less	15
5	Illuminated advertisement carried by sandwich boardman:	
	(a) For each Board not exceeding 1 Sq meter	30
	(b) For each board exceeding 1 Sq. meter and up to 2.5 Sq. meter	50
	(c) for each additional 1 Sq. meter in area or less	30
6	Illuminated advertisement on land buildings wall or boardings, frame post, structures etc.,	
	(a) For a space upto 2 Sq. meter	15
	(b) For a Space over 2 Sq. m and up to 5 Sq. m	20
	(c) For a space over 5 Sq. m and up to 2.5 Sq. m	35
	(d) For every addl. 2.5 Sq. m or less	35
7	Advertisement exhibited on screens in Cinema houses and other public places by means of lantern slights or similar devices.	
	(a) For a space upto 5 Sq.	50
	(b) For a space over 5 Sq. m and up to 2.5 Sq. m	55
	(c) For every additional 2.5 sq. m. or less	55
8	Non Illuminated advertisement suspended across street.	
	(a) For a space up to 1 sq. m.	10
	(b) For a space over 5 Sq. m and up to 2.5 Sq.m.	16
	(c) For every addl. 2.5 Sq. m. or less	16
N.B. The Tax on item 8 will be in addition to the space which will be chargeable according to the scale to be determined by the Municipal Commissioner or Chief Officer.		
9	Non Illuminated advertisement boardings standing Blank but bearing the name of the advertiser or with announcement to be let displayed thereon.	
	(a) For a space up to 1 Sq. m.	5
	(b) For a space over 1 Sq.m. and up to 2.5 Sq. m.	8
	(c) For every addl. 2.5 sq m. or less	8
10	Permission to auctioneer to put up not more than two boards or reasonable size advertising each auction sale other than those in the premises where the auction is held one on a prominent site in the locality and pass on municipal lamp post.	100 including the rent for exhibiting the board on a Municipal lamp post.

S. RAMACHANDRA CHAR,
c. Under Secretary, to Govt. H.M.A. Dept.